

May 14, 2003

The Honorable James M. Bevins
Clerk of the Circuit Court
County of Buchanan

Board of Supervisors
County of Buchanan

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court of the County of Buchanan for the period January 1, 2002 through March 31, 2003.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court properly stated, in all material respects, the amounts recorded and reported in the financial management system; and no instances of noncompliance with applicable laws, regulations, and policies. However, we noted a weakness in internal controls that the Clerk needs to address as described below.

Properly Reconcile Bank Account

The Clerk did not reconcile the bank account to the Court's automated financial system from June 2002 to March 2003 until May 2003. While the bookkeeper did finally seek our assistance, it was not until March 2003. The Clerk should ensure his staff reconcile the bank account to the Court's financial management system monthly and seek assistance immediately if problems arise. Failure to reconcile the bank account monthly and resolve all differences can lead to errors and irregularities going undetected.

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We discussed these comments with the Clerk on May 14, 2003 and we acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK/cam

cc: The Honorable Keary R. Williams, Chief Judge
William J. Caudill, County Administrator
Bruce Haynes, Executive Secretary
Compensation Board
Paul Delosh, Technical Assistance
Supreme Court of Virginia
Martin Watts, Court Analyst
Supreme Court of Virginia
Don Lucido, Director of Technical Assistance
Supreme Court of Virginia
Director, Admin and Public Records
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